

Elucidating Misconceptions: The Role and Responsibilities of School Heads in Financial Management

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Abstract

This research aims to have clarity on the misconception commonly perceived around with school head's role on financial management within the basic education. School heads are often considered to be a solo responsibility as financial managers, and yet they interact and have collaborative structure involving master teachers, classroom teachers and even stakeholders within the community. Through qualitative analysis of interviews, this research identifies the prevailing misconceptions about school heads discretion and accountability. Furthermore, research participants view them as in-charge for budgeting, managing, and controlling finances to some degree, they are also bound to have governed by existing policies, governing structures, and accountable frameworks and mechanisms. To explain mismanagement of finances, the study puts a focus on transparency, participatory financial planning, and stakeholder involvement. This paper clarifies the limits and implications regarding the role of school finances in financial leadership and aids in developing a more precise understanding of the educational system's governance. Further training and workshops on teachers include enhanced financial literacy training and the institutionalization of inclusive budgeting practices to strengthen trust and operational effectiveness is therefore highly recommended that could build stronger institutional backbone structures.

Keywords: school heads, financial management, misconception, accountability, empowerment

1. Introduction

In the field of education, school heads tend to be viewed as instructional leaders and administrators who handle finances in school. They are managers on resources, leads income-generating funds, and establish maintenance and order in the institution and in the community as well. Hence, they are most associated as financial managers, this contemporary role often led to misconceptions that they have the authority instilled in the control over school funds. Such accusation can lead to public criticism especially when there is a regulating policy and guidelines on viewing transparency and accountability. Through understanding the real role and responsibility of the school head as financial managers, it can accumulate accurate and precise evaluation of their performance and could foster a shared governance structure.

Accountability. As the word is defined by Kuye, Thornhill, Fourie, Brynard, Crous and Mafunisa (2002:121), it refers to the responsibility for execution of activities and compliance with set requirements, as well as for reporting on progress made. Accountability is being accountable for certain decisions (Perry and William (2007). Naidu *et al.* (2008:83) that is link to financial reporting on the control and use of

resources. As the term being defined, school heads then are held accountable of the resources and utilization of funds carried out in the educational setting. This is one of the many crucial roles.

The role of the school heads as financial managers include budgeting, allocating resources, supervising expenses, and ensuring financial objectives are aligned and attained. According to Owusu (1998), school leaders are hereby serve not only as educational leaders but also as resource managers who can secure and manage funds efficiently to meet educational needs. Policies hinder stakeholder participatory planning and cooperation, directly impacting autonomy in teaching practice.

Amos *et al.* (2021) researched school heads' financial responsibilities and how financial literacy alongside other administrative skills aids in performing those responsibilities effectively. Their findings indicate a relationship between competent financial managers and the value of education offered, that certain and inappropriate budget expenditure would negatively impact the teaching and learning process. On the same way, Macalos (2025) highlights the strategic use of Maintenance and Other Operating Expenses (MOOE) and points out the need to address resource distribution not only through unilateral leadership, but with a collective approach requiring open collaboration and transparent decision-making.

Despite this premise, most of the teachers and even the public view school heads as sole perpetrators responsible for financial discrepancies. Ahmad *et al.* (2023) stated that school heads play a very crucial role in prioritizing expenditures such as checks and balances, following strict policy and guidelines, and stakeholder involvement. This is also viewed by Cusi, Abao, and Elbanbuena (2023), in which the competence of financial management is linked with the performance of the teachers, thus, effective leadership is not about control or who's in the authority, but rather a collaborative effort among the stakeholders and staff to attain a responsible financial discipline.

This study seeks to address the gap by examining the common misconceptions concerning the financial roles of school heads and analyzing responsibilities, duties, and collaborative involvement in the management of school finances. It seeks to explain the processes of these roles and valuable insights into how misconceptions can hinder trust, transparency, and accountability within the educational system.

2. Methodology

2.1 Research Design

This study uses a qualitative descriptive research design to clarify the common misconceptions on roles and responsibilities of school heads with regards to financial management. This design is chosen to provide detailed descriptions of participants on their experiences in a natural setting (Creswell & Poth, 2018). It is likely suitable upon exploring educational stakeholders' roles that most of the time misunderstood and misinterpreted (Merriam & Tisdell, 2016). Through guided questions, the participants were able to view and perceive the roles and responsibilities not only by the school heads but for them as part and parcel of their importance in handling financial management. This strategy enables me to collect important data attempting to describe experiences that would somehow be used as future preferences.

2.2 Participants and Sampling Technique

Eleven (11) teachers are proponents of this study; two (2) Master Teachers, four (4) Teacher III, two (2) Teacher II, and three (3) Teacher I. Selected public schools in both elementary and secondary levels in the district of Sulop, Davao del Sur participated in the study for the school year 2024-2025 to ensure range of perspectives. These participants were most likely assigned in rural areas of the locale and had a range of 5 years or more experience in the teaching field. The study employs convenience sampling techniques based on the accessibility and availability of participants and with time constraints, who met basic

inclusion criteria. This approach is widely used in qualitative research when the aim is to obtain descriptive data (Etikan, Musa, & Alkassim, 2016).

2.3 Research Instrument

A semi-structured interview was the research instrument used in this study. It seeks to elicit insights from the participants as to how they view their roles on financial management in an educational setting. Open-ended questions were also developed by a researcher to explore their experiences and perspectives related to the topic. Semi-structured interviews were ideal for gathering more flexible and narrative data (Kvale & Brinkmann, 2009).

2.4 Data Gathering Procedure

The data for this qualitative descriptive study were gathered through semi-structured interview using convenience sampling. This sampling method was used due to time constraints, accessibility and willingness to participate by the participants which is appropriate for qualitative studies (Etikan, Musa, & Alkassim, 2016). Before the interview, participants were asked for their consent providing the purpose of the study and assuring confidentiality in accordance with ethical and research standards (Creswell & Poth, 2018).

Data were collected using two formats; one (1) is self-administered interviews via Google Forms and two (2) one-on-one interviews, depending on the participants preferences. Participants who chose the Google form format shall receive a link of the interview guide, consisting of questions aligned with the topic.

For participants that have one-on-one interviews, sessions were held oftentimes during vacant time in workplace with the interviewee as researcher. Each interview lasted for about fifteen (15) to twenty (20) minutes at most depending on the participants' narration.

After collecting all the data, all written and copied responses were compiled for analysis. A thematic analysis was used to interpret themes from the data following procedures outlined by Braun and Clarke (2006), an approach that allows researchers to describe in detail the participants' experiences and perspectives.

2.5 Data Analysis Procedure

Using thematic analysis approach, the researcher grouped these data from interviews and written answers from Google forms format into themes as refinement into a well-reviewed, clarity and defined experiences from the participants in relation from the topic.

2.6 Ethical Considerations

The study was conducted following ethical guidelines. Before collecting data, each participant was provided with informed consent. This consent was established into two ways: those who completed the interview through Google form gave a digital consent through checking an agreement box before answering the questions, while those participants during one-on-one interview were provided verbal consent. Confidentiality and anonymity were also guaranteed to protect their identity, and participants were also given freedom from neutral answers from open-ended questions.

3. Results and Discussion

3.1 Misconception of Absolute Financial Control by School Heads

Most teachers and stakeholders within the community have that belief that school heads had complete discretionary power and authority over all resources being used. Basically, school heads are bound to follow strict guidelines and policy from the Department of Education. These finances are visible and recorded through the School Improvement Plan (SIP), Annual Implementation Plan (AIP), and Project

Procurement Plan (PPMP), in which the stakeholders are also involved in its inputs. As denoted from an interview, “school heads should have annual plan and allocation for the financial needs of the school and make it transparent to all,” provides consistent reporting and stakeholder involvement on decision making process. The misconceptions aligned were the finding by Owusu (1998), in which school heads carried out the burden of public expectation on finances, despite limited discretionary power thus suggesting the need for an enhanced financial transparency among teachers and stakeholders.

3.2 Limited Financial Literacy Among Teachers

In an interview with the teachers, it shows that they have limited knowledge on how the resources are planned, acquired and distributed. Most of them are unaware of the process involving approval of budgets and its implementation. Such limitations turn them into frustrations when their requests are not being provided, resulting in dilemma and financial fraud. In some cases, this could turn out to have misinterpretation towards the misuse of funds and resources in an institution.

As described by Amos *et.al* (2021), this highlights a gap in communication and training with regards to financial operations in the institution. The absence of well-structured training and orientation especially on MOOE (Maintenance and Other Operating Expenses) and other funds can result in misconceptions and distrust to their school heads as finance administrators. Whereas providing adequate seminars and orientation of financial flows could lead to a better understanding and governance in school.

3.3 School Head as a Financial Facilitator, Not Sole Decision-Maker

Master teachers convey a more narrative revelation to which school heads do more than a facilitator on financial planning not solely play as decision-maker. This is corroborated by a collaborative effort involving School Governing Council (SGCs), Parent-Teacher Associations (PTA), and teachers.

“The School Head must have a meeting for instance to the teachers and stakeholders of the needs of the school. Each one must have a collaborative effort in supporting the needs, either structural, activities, programs, and others, that would somehow generate percentage on the utilization of funds to finance.” This statement incorporates participatory involvement of stakeholders and teachers in planning on the utilization of funds, somehow shed light on school heads as not a sole-decision maker on the process.

Macalos (2025) findings implied that shared governance in school must be exercised to be a financial leader. Similarly, Ahmad *et.al*. (2023), also noted that those school heads acted to exercise autonomy on finances ignore the systematic checks, balances, and stakeholder roles as set in school finance protocols.

3.4 The Role of Master Teachers as Financial Advocates

Master teachers play a vital role as mediators between teachers and school heads on the planning in the utilization of funds. They often have a voice on which to procure, what is prioritized, and which instructional materials are to be obtained to monitor the teaching and learning process. In one of the interviews, participants relay that master teachers have a more direct connection to the classroom and curriculum but may also play a role in the school’s financial management, especially in terms or resource allocations, the process of assigning resources to specific tasks or projects for instructional materials and activities.

This reflects the research and findings of Cusi *et.al*. (2023), in which leadership as financial managers is equally distributed process. Master teachers play a critical role upon ensuring these resources are typically aligned with curriculum delivery as well.

3.5 Coping Mechanisms and Strategies for Transparency

Financial Planning is Key to Long-Term Success: School Heads emphasize the importance of thorough, long-term financial planning. By setting clear financial goals, tracking budgets, and forecasting future

needs, they can avoid financial crises and ensure that the school operates smoothly. Prioritize Essential Needs: Effective budget allocation involves prioritizing the most essential expenditures first—such as staff salaries, instructional materials, and school maintenance. School Heads often must make tough decisions, but they focus on ensuring that funds are directed where they will have the most significant impact on student learning and the school's overall success.

In addressing misconceptions, as school administrators and financial facilitators, they opted to hold regular meetings with teachers, non-teaching and even stakeholders to discuss and explain the flow of liquidation process on the utilization of funds. It was also obliged for them to use a transparency board for the visualization of funds utilized, making accessibility for public views. A quarterly financial review was also encouraged to make finances more available.

This kind of strategy is suggested by Lincoln and Guba (1985) to promote trustworthiness in a prolonged engagement and persistent observation. With this, it could reduce a common financial misconception.

4. Conclusion

The research finding highlights a gap between financial management and how it is been perceived and practiced.

Oftentimes, school heads are observed to have been the ultimate discretionary authority towards finances, but it is found to be a more complex matter. Financial flows are backed up with corroboration among stakeholders and teachers. They worked in collaboration to fund all activities and programs. Addressing gaps, open communication, financial literacy and initiation of transparency are some of the best practices to avoid misconceptions.

This study confirms the importance of educating teachers and stakeholders about the existing laws, policies and regulations on financial governance in the institution. As Merriam and Tisdell's (2016) argument, understanding roles within the organizational system is crucial for collaborative success.

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